

IRS CONTRACTORS TO CONDUCT RESEARCH & SURVEYS

This paper was presented at the 2002 IRS Research Conference

- AUTHORITY -
 - IRC 6103(n)
- Pursuant to regulations prescribed by the Secretary:
 - returns and return information may be disclosed
 - for tax administration purposes
- TREAS. REGULATIONS, 301.6103(n)-1:
- Sets Parameters -
 - Disclosure Purposes
 - Disclosure Limitations
 - Notification Requirements
 - Safeguards

DISCLOSURE PURPOSES & LIMITATIONS

- PURPOSES:
 - Contractual Procurement of:
 - equipment ,
 - other property or
 - services
 - for Tax Administration
- LIMITATIONS ON IRS:
 - DISCLOSURE ONLY IF ACTIVITY CANNOT OTHERWISE BE REASONABLY, PROPERLY, OR ECONOMICALLY CARRIED OUT OR PERFORMED WITHOUT SUCH DISCLOSURE.
 - ONLY TO EXTENT NECESSARY FOR SAID PROCUREMENT ACTIVITY.

PARAMETERS: CHECKPOINT



- OFFICE OF DISCLOSURE
 - CANNOT/DO NOT By-Pass
- PROVIDES ONGOING REVIEW FOR APPROVAL OF
 - PROPOSED ACQUISITIONS
 - CONTRACTS
 - RTS REQUISITIONS
- INCLUDE IN MEETINGS:
 - ACQUISITIONS PLANNING
 - CONTRACT RENEGOTIATIONS

NON-BYPASS REASONS

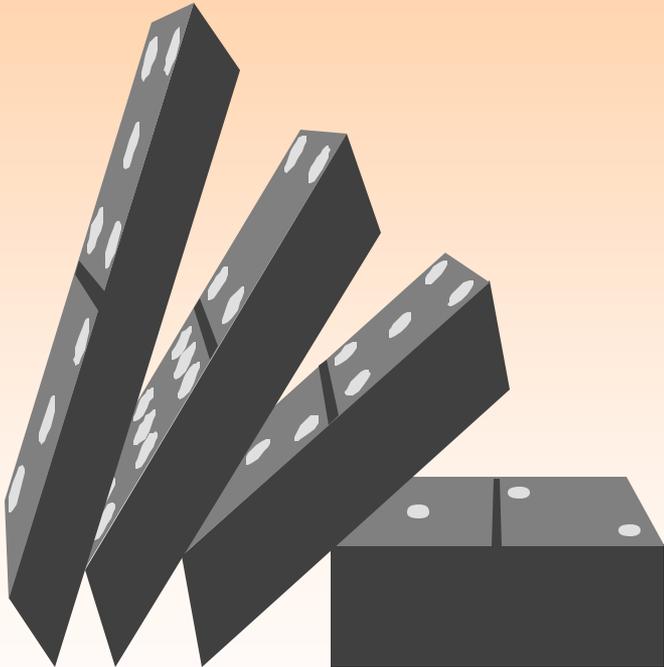
- PRIVACY ACT
 - ROUTINE USE
- LIMITATIONS
 - NEED -TO-KNOW
- CLAUSES:
 - DISCLOSURE
 - SAFEGUARDS
 - SECURITY
 - PRIVACY ACT
- MBI CONSIDERATIONS
- SAFEGUARDS REVIEWS
 - UNRESOLVED VULNERABILITIES
- NOTIFICATION REQUIREMENTS
 - CLAUSES: UNAUTHORIZED DISCLOSURE &/OR ACCESS CIVIL/CRIMINAL SANCTIONS

IRS PERMISSION TO REDISCLOSE

- A MUST:
 - CONTRACTOR OBTAINS WRITTEN PERMISSION FROM IRS BEFORE CAN REDISCLOSE TO SUBCONTRACTOR
 - **NO** DISCLOSURES IN PAPERS OR ANY MEDIA FOR PUBLIC USE, PUBLISHING, OR /ACEDEMIA
- PERMISSION OBTAINED
 - FROM COTR
 - OUR OFFICE AVAILABLE TO ASSIST, WHEN NEEDED



SUBCONTRACTOR HELD TO SAME DISCLOSURE REQUIREMENTS



- CONTRACTOR IS TO ENSURE CLAUSES ARE CARRIED TO SUBCONTRACT:
 - DISCLOSURE, SAFEGUARDS
 - PRIVACY ACT, SECURITY
 - SANCTIONS (CIVIL/CRIMINAL)
- COTRS
 - TO ENSURE SUBCONTRACT COMPLIANT